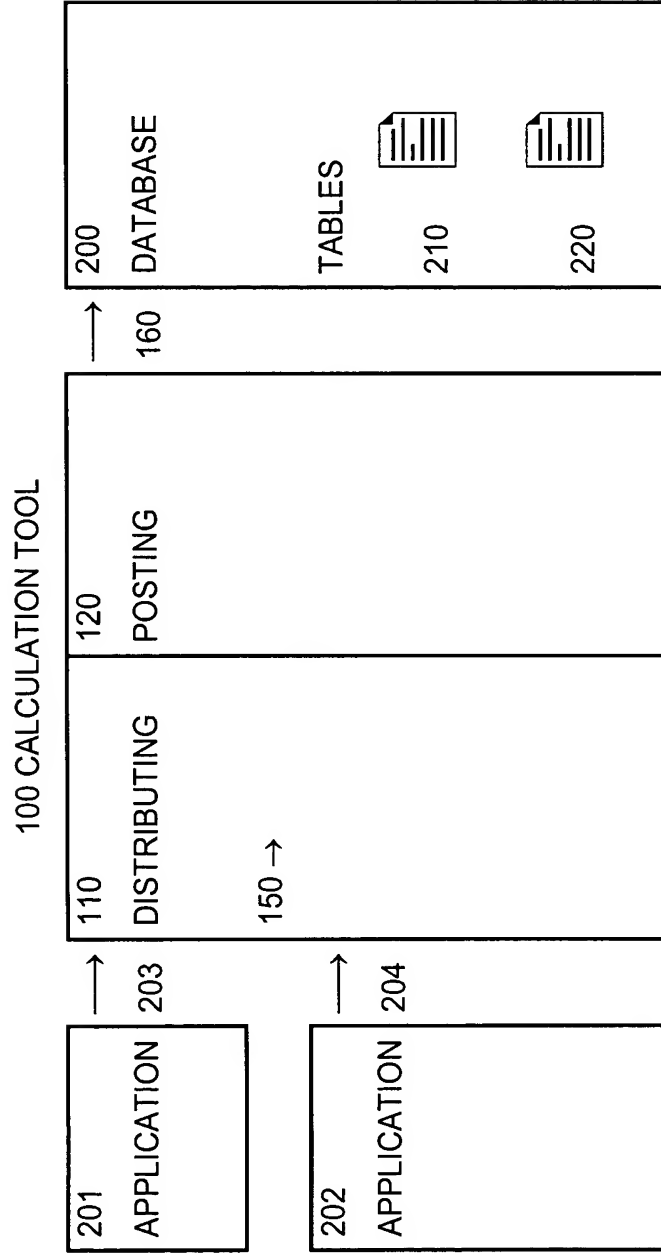


FIG. 1



900

FIG. 2

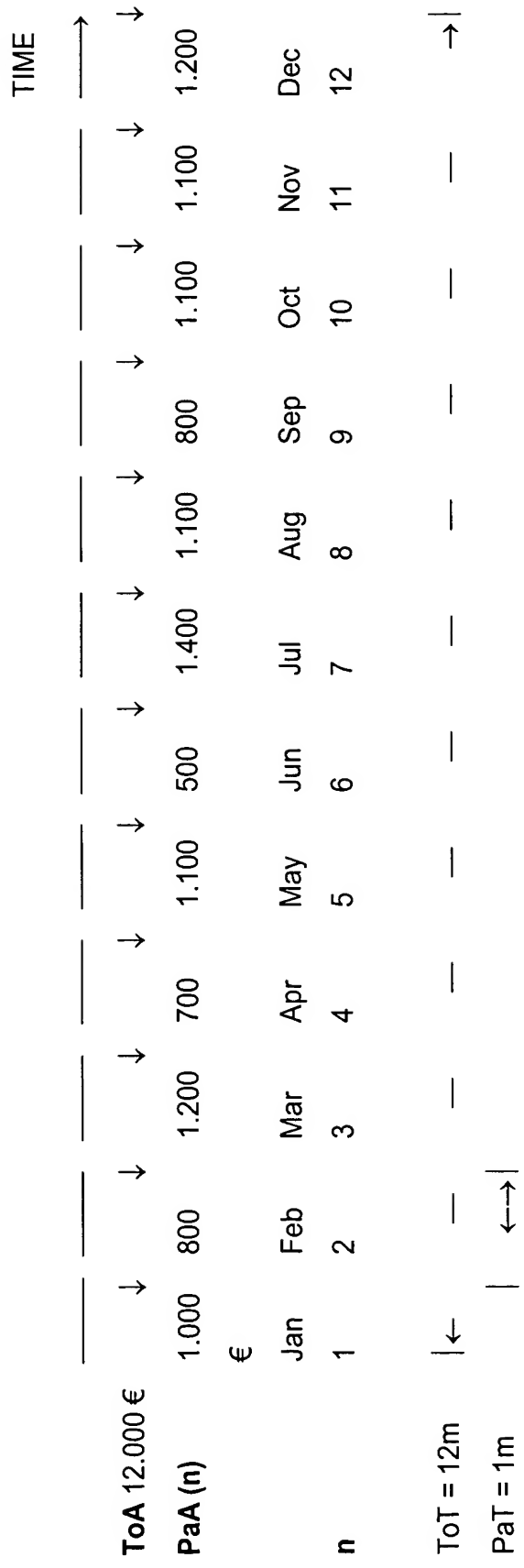


FIG. 3

203 REPRESENTATION

Data	
ToA = 12.000 €	Rules (R)
PaA(n) = revenue * factor	
ToT = 01. Jan 02 - 31. Dec 02	
P&L, Accrual, D, C	Rules (R)
FI	

FIG. 4

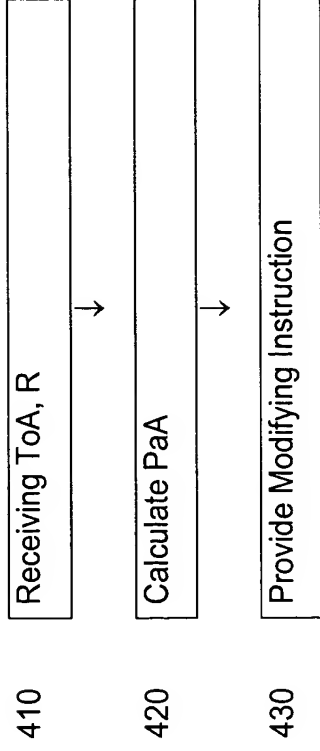
TABLE 210
(P&L)

TIME 0	D	C
TIME 1 Jan	D	C 1.000
TIME 2 Feb	D	C 1.000 800
TIME 3 Mar	D	C 1.000 800 1.200

TABLE 220
(Accrual)

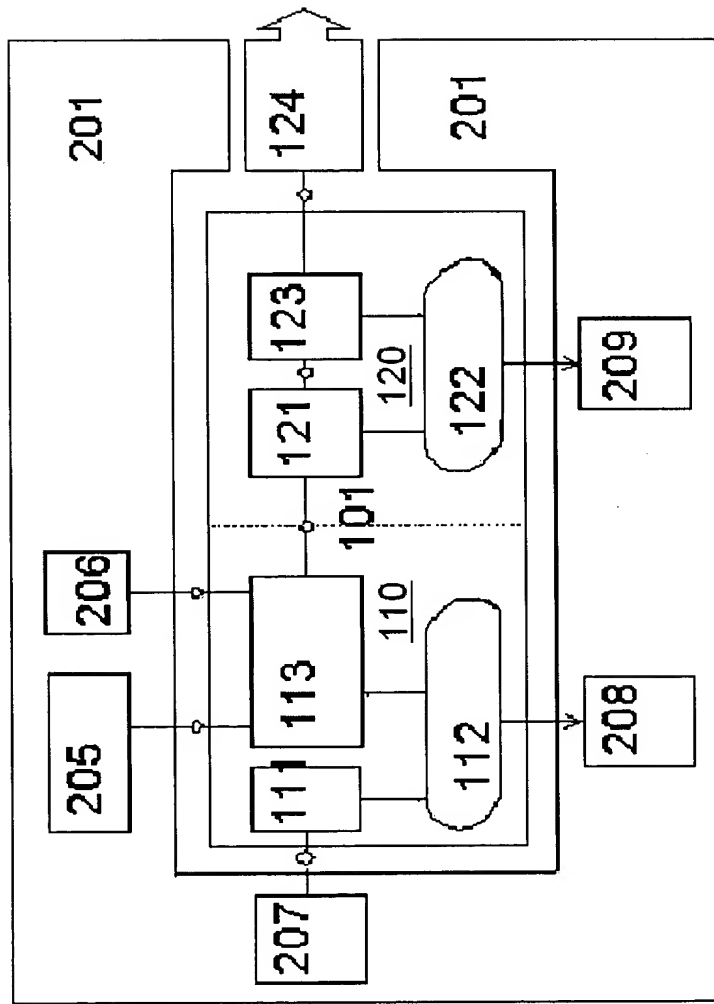
D	C 12.000
D	C 1.000 12.000
D	C 1.000 800 12.000
D	C 1.000 800 1.200 12.000

FIG. 5



400

FIG. 6



100

FIG. 7

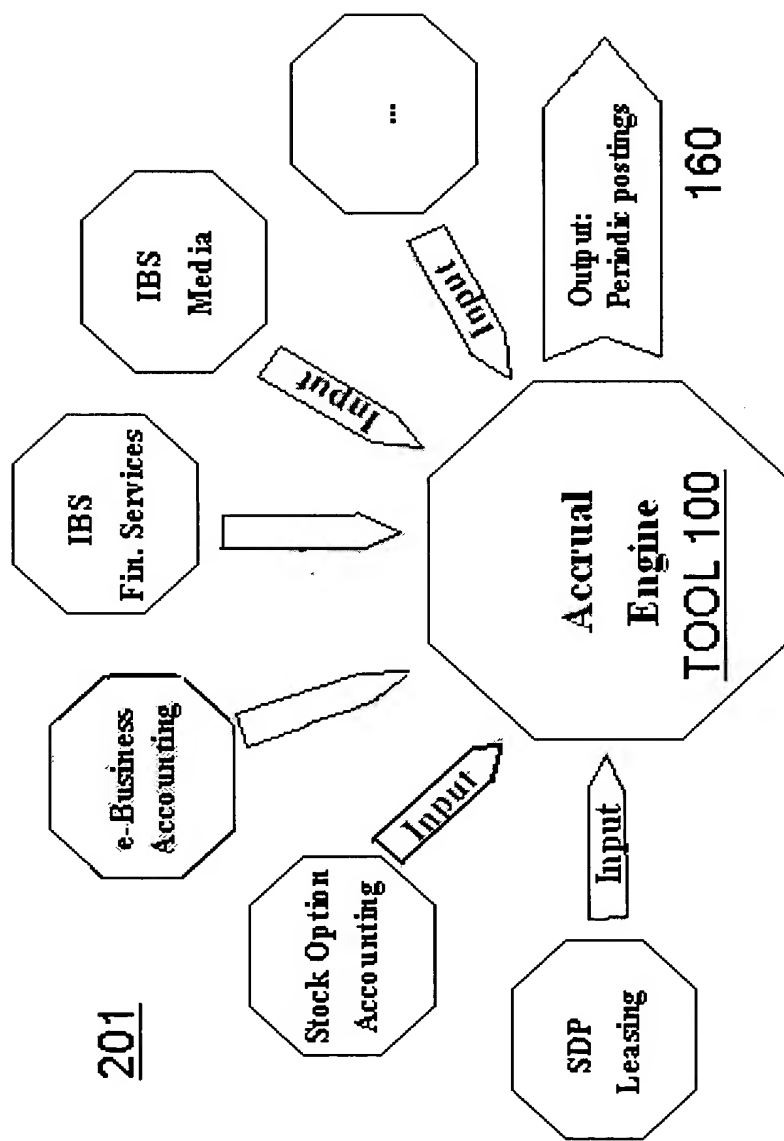


FIG. 8